

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wawasee Community School Corp (4345)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$3,895,521	\$4,311,893	\$4,378,700	\$4,706,195	21%	9%	7%
	11200 Regular Programs; Middle/Junior High	\$2,049,973	\$2,268,021	\$2,280,079	\$2,507,768	22%	11%	10%
	11300 Regular Programs; High School	\$2,081,433	\$2,532,932	\$2,562,384	\$2,734,077	31%	8%	7%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$75,312	\$45,126	n/a	n/a	-40%
	11410 Vocational Education; Agriculture A	\$56,774	\$69,031	\$71,881	\$76,020	34%	10%	6%
	11430 Vocational Education; Distributive Education	\$38,150	\$60,611	\$62,603	\$66,349	74%	9%	6%
	11460 Vocational Education; Occupational Home Economics	\$33,789	\$60,656	\$79,783	\$86,743	157%	43%	9%
	11470 Vocational Education; Business Education	\$49,177	\$64,017	\$67,043	\$70,921	44%	11%	6%
	11480 Vocational Education; Industrial Education A	\$109,497	\$120,717	\$130,572	\$145,898	33%	21%	12%
	11590 Other Vocational Education Programs	\$31,718	\$97,583	\$100,773	\$106,572	236%	9%	6%
	11920 Other Regular Programs; Project 4R	\$34,208	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$60,765	\$62,384	\$16,714	\$22,894	-62%	-63%	37%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$18,248	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$407,166	\$779,069	\$763,122	\$857,703	111%	10%	12%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$32,197	\$32,798	\$39,022	n/a	21%	19%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$158	\$0	n/a	n/a	-100%
	12330 Physical Impairment; Visual Impairment	\$0	\$22,085	\$16,801	\$3,348	n/a	-85%	-80%
	12340 Physical Impairment; Hearing Impairment	\$0	\$51,879	\$54,807	\$67,830	n/a	31%	24%
	12350 Physical Impairment; Homebound	\$7,023	\$24,018	\$20,173	\$25,990	270%	8%	29%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$58,411	\$77,483	\$90,800	n/a	55%	17%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$13,027	\$0	\$0	n/a	-100%	n/a
	12510 Culturally Different; Communication Disorders	\$46,932	\$54,326	\$73,582	\$119,353	154%	120%	62%
	12520 Culturally Different; Compensatory	\$115,845	\$45,789	\$53,863	\$87,128	-25%	90%	62%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$37,939	\$53,562	\$37,618	n/a	-1%	-30%
	12610 Learning Disability	\$0	\$0	\$0	\$34,572	n/a	n/a	n/a
	12810 Special Education Preschool	\$47,375	\$130,339	\$128,483	\$107,828	128%	-17%	-16%
	12900 Other Special Programs	\$3,616	\$52,217	\$62,821	\$36,461	> 500%	-30%	-42%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$8,702	\$10,829	\$10,900	\$10,255	18%	-5%	-6%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$15,697	\$6,110	\$8,900	\$7,949	-49%	30%	-11%
	14100 Summer School Programs; Elementary	\$0	\$0	\$7,032	\$6,046	n/a	n/a	-14%
	14300 Summer School Programs; High School	\$59,759	\$49,582	\$49,071	\$60,010	0%	21%	22%
	16100 Remediation Testing	\$83,672	\$45,660	\$45,345	\$53,277	-36%	17%	17%
	16200 Preventive Remediation	\$0	\$26,482	\$0	\$0	n/a	-100%	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$23,385	\$31,493	\$25,529	\$39,425	69%	25%	54%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$0	\$0	\$35,441	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$207,123	\$266,902	\$266,572	\$284,382	37%	7%	7%
	22230 Library/Media Services; Audiovisual	\$38,662	\$30,234	\$9,066	\$17,922	-54%	-41%	98%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$6,672	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$740,007	\$1,030,455	\$1,062,196	\$1,297,040	75%	26%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$205,212	\$226,736	\$181,017	\$70,521	-66%	-69%	-61%
	26497 2007 Account Code - Teachers Retirement Fund	\$397,701	\$687,178	\$711,095	\$361,193	-9%	-47%	-49%
Student Academic Achievement Total		\$10,848,882	\$13,367,472	\$13,540,218	\$14,337,924	32%	7%	6%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$266,143	\$345,405	\$392,502	\$474,876	78%	37%	21%
	21320 Health Services; Medical Services	\$90,364	\$106,052	\$108,676	\$119,499	32%	13%	10%
	21390 Health Services; Other Health Services	\$0	\$41,043	\$48,603	\$48,624	n/a	18%	0%
	21420 Psychological Testing	\$0	\$104,300	\$77,927	\$47,374	n/a	-55%	-39%
	21430 Psychological Counseling	\$0	\$2,900	\$942	\$1,552	n/a	-46%	65%
	21810 Special Education Administration; Service Area Direction	\$0	\$125,651	\$138,586	\$112,473	n/a	-10%	-19%
	22110 Improvement of Instruction; Service Area Direction	\$69,562	\$86,934	\$91,702	\$44,176	-36%	-49%	-52%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$44,095	\$46,506	\$50,836	\$135,936	208%	192%	167%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,275	\$3,851	\$7,541	\$10,104	92%	162%	34%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$69,450	\$145,081	\$141,284	\$159,555	130%	10%	13%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$13	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$24,837	\$23,425	\$25,025	\$32,878	32%	40%	31%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$121,644	\$134,921	\$144,900	\$215,146	77%	59%	48%
	23220 Executive Administration; Community Relations	\$2,811	\$1,257	\$510	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$0	\$101,972	n/a	n/a	n/a
	24900 Other Support Services, School Administration	\$134,954	\$260,363	\$247,376	\$280,185	108%	8%	13%
	25750 Personnel Services; Health Services	\$1,277	\$2,560	\$2,220	\$3,000	135%	17%	35%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$362,414	\$398,831	\$204,013	n/a	-44%	-49%
Student Instructional Support Total		\$830,414	\$1,792,665	\$1,877,461	\$1,991,375	140%	11%	6%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$26,302	\$10,269	\$14,506	\$75,691	188%	> 500%	422%
	23160 Board of Education; Promotion Expenses	\$2,961	\$2,969	\$2,964	\$3,754	27%	26%	27%
	25110 Fiscal Services; Office of The Business Manager	\$41,484	\$93,917	\$96,292	\$110,957	167%	18%	15%
	25160 Fiscal Services; Financial Accounting	\$106,874	\$124,282	\$133,446	\$125,100	17%	1%	-6%
	25191 Other Fiscal Services; Refund of Revenue	\$30	\$128	\$0	\$0	-100%	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$576	\$1,916	n/a	n/a	232%
	25199 Other Fiscal Services; Other	\$38,776	\$24,797	\$22,231	\$29,809	-23%	20%	34%
	25600 Public Information Services	\$9,564	\$3,197	\$3,312	\$3,160	-67%	-1%	-5%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$129,765	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$87,879	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,448,295	\$1,942,665	\$2,067,918	\$2,065,464	43%	6%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$33,956	\$51,273	\$53,568	\$65,455	93%	28%	22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$401,143	\$215,734	\$199,155	\$195,357	-51%	-9%	-2%
	26499 2007 Account Code - Other	\$0	\$98,420	\$37,160	\$10,064	n/a	-90%	-73%
	26700 Operation and Maintenance of Plant Services; Insurance	\$117,639	\$142,304	\$292,397	\$272,595	132%	92%	-7%
	27010 Student Transportation; Service Area Direction	\$118,603	\$69,998	\$70,618	\$76,183	-36%	9%	8%
	27100 Student Transportation; Vehicle Operation	\$524,138	\$657,639	\$666,619	\$739,340	41%	12%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$286,173	\$514,978	\$568,383	\$662,117	131%	29%	16%
	27400 Student Transportation; Purchase of School Buses	\$238,768	\$312,022	\$344,851	\$428,610	80%	37%	24%
	27500 Student Transportation; Insurance on Buses	\$30,762	\$74,847	\$92,590	\$92,411	200%	23%	0%
	27900 Student Transportation; Other Student Transportation Services	\$15,990	\$23,878	\$24,723	\$33,659	110%	41%	36%
	31100 Food Services Operations; Service Area Direction	\$30,160	\$28,643	\$29,412	\$43,369	44%	51%	47%
	31200 Food Services Operations; Food Preparation and Dispensing	\$763,876	\$793,743	\$860,797	\$967,096	27%	22%	12%
	31900 Other Food Services	\$35,401	\$36,589	\$69,242	\$51,126	44%	40%	-26%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$481	\$6,287	n/a	n/a	> 500%
	33200 Community Recreation	\$39,257	\$19,795	\$11,948	\$19,813	-50%	0%	66%
	33400 Athletic Coaches	\$284,935	\$344,079	\$353,551	\$391,494	37%	14%	11%
	33930 Latch Key Kid Program	\$989	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$75,564	\$166,912	\$177,077	\$175,453	132%	5%	-1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$99,444	\$85,270	\$112,568	\$196,980	98%	131%	75%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$2,419	\$0	\$0	\$600	-75%	n/a	n/a
Overhead and Operational Total		\$4,773,504	\$5,838,349	\$6,306,384	\$7,061,505	48%	21%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$559,139	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$18,631	\$22,550	\$20,981	\$34,357	84%	52%	64%
	43000 Facilities Acquisition and Construction; Professional Services	\$32,234	\$21,508	\$31,825	\$56,557	75%	163%	78%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$432,421	\$411,023	\$1,112,200	n/a	157%	171%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$496,722	\$503,300	\$481,627	\$431,868	-13%	-14%	-10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$105,074	\$274,645	\$253,367	\$561,303	434%	104%	122%
	51100 Debt Services; Principal on Debt; Bonds	\$130,000	\$1,140,413	\$405,000	\$565,000	335%	-50%	40%
	52100 Debt Services; Interest on Debt; Bonds	\$9,044	\$111,163	\$199,335	\$182,648	> 500%	64%	-8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,781,300	\$2,670,869	\$2,400,000	\$755,000	-73%	-72%	-69%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$495,565	\$1,473,382	\$1,427,945	n/a	188%	-3%
	59100 Other Debt Services Obligations; Registrars Fee	\$500	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$4,133,643	\$5,672,433	\$5,676,539	\$5,126,878	24%	-10%	-10%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated								
	26491 2007 Account Code - PERF	\$183,083	\$193,595	\$209,350	\$109,887	-40%	-43%	-48%
	26492 2007 Account Code - Social Security	\$929,596	\$1,095,605	\$761,186	\$546,762	-41%	-50%	-28%
	26493 2007 Account Code - Workmen's Compensation	\$38,953	\$0	\$11,500	\$11,500	-70%	n/a	0%
	26494 2007 Account Code - Group Insurance	\$2,155,911	\$6,478,899	\$5,824,312	\$4,544,468	111%	-30%	-22%
	26496 2007 Account Code - Unemployment Compensation	\$108	\$7,162	\$6,595	\$0	-100%	-100%	-100%
prorated Total		\$3,307,651	\$7,775,260	\$6,812,942	\$5,212,617	58%	-33%	-23%
Not Categorized								
	41200	\$378,079	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$378,079	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$13,316,288	\$19,231,069	\$18,664,392	\$18,324,439	38%	-5%	-2%	54.9%	55.8%	54.6%	54.3%
Student Instructional Support	\$1,017,394	\$2,446,419	\$2,436,943	\$2,407,015	137%	-2%	-1%	4.2%	7.1%	7.1%	7.1%
Overhead and Operational	\$5,426,768	\$7,096,258	\$7,435,671	\$7,871,967	45%	11%	6%	22.4%	20.6%	21.7%	23.3%
Nonoperational	\$4,133,643	\$5,672,433	\$5,676,539	\$5,126,878	24%	-10%	-10%	17.0%	16.5%	16.6%	15.2%
Not Categorized	\$378,079	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$24,272,172	\$34,446,179	\$34,213,544	\$33,730,298	39%	-2%	-1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	59.1%	62.9%	61.7%	61.5%